



# Commonwealth of Massachusetts State Ethics Commission

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SUFFOLK, ss.

COMMISSION ADJUDICATORY  
DOCKET NO. 07-0022

## IN THE MATTER OF WILLIAM LYNCH

### DISPOSITION AGREEMENT

The State Ethics Commission and William Lynch enter into this Disposition Agreement pursuant to Section 5 of the Commission's *Enforcement Procedures*. This Agreement constitutes a consented-to final order enforceable in the Superior Court, pursuant to G.L. c. 268B, §4(j).

On January 24, 2007, the Commission initiated, pursuant to G.L. c. 268B, §4(a), a preliminary inquiry into possible violations of the conflict-of-interest law, G.L. c. 268A, by Lynch. The Commission has concluded its inquiry and, on March 14, 2007, found reasonable cause to believe that Lynch violated G.L. c. 268A.

The Commission and Lynch now agree to the following findings of fact and conclusions of law:

#### ***-Findings of Fact-***

1. Lynch is a Business Analysis Manager for the Massachusetts Port Authority (Massport).
2. Lynch also operates a private business as an income tax preparer.
3. Lynch's gross revenue from his tax business for work performed in the 2005 and 2006 tax seasons was approximately \$7,000 annually for each year.
4. Lynch performs almost all of the private work during the peak tax season, which runs from February through April.
5. During the 2005 and 2006 tax seasons, Lynch prepared the majority of his clients' tax returns using his Massport office computer and office facilities.
6. Lynch had files representing approximately 200 tax clients stored on his Massport computer.
7. Lynch performed this private tax work after his state work hours. Lynch spent approximately 12 hours each week on tax returns during tax season.
8. After an investigation, Massport suspended Lynch one week for his inappropriate computer usage.

***-Conclusions of Law-***

9. As a Massport Business Analysis Manager, Lynch is a state employee.<sup>1/</sup>

10. Section 23(b)(2) of G.L. c. 268A prohibits a public employee from knowingly or with reason to know, using or attempting to use his official position to secure for himself or others unwarranted privileges or exemptions which are of substantial value and which are not properly available to similarly situated individuals.

11. Use of state resources for private purposes is an unwarranted privilege.

12. The extensive use of public resources by Lynch during the three month tax period in each of two successive years was an unwarranted privilege of substantial value not otherwise properly available to similarly situated individuals.

13. Lynch used his Massport position to avail himself of these public resources.

14. Therefore, by repeatedly using his Massport position to use public resources for private use, Lynch knowingly used his official position to secure for himself an unwarranted privilege of substantial value that was not properly available to similarly situated individuals, violating § 23(b) (2).

***-Resolution-***

In view of the foregoing violations of G.L. c. 268A by Lynch, the Commission has determined that the public interest would be served by the disposition of this matter without further enforcement proceedings, on the basis of the following terms and conditions agreed to by Lynch:

- (1) that Lynch pay to the Commission the sum of ten thousand dollars, (\$7,000.00) as a civil penalty for repeatedly violating G. L. c. 268A § 23 (b) (2); and
- (2) that Lynch waive all rights to contest the findings of fact, conclusions of law and terms and conditions contained in this Agreement in this or any other related administrative or judicial proceedings to which the Commission is or may be a party.

DATE: July 10, 2007

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<sup>1</sup> "State employee" means, in relevant part, "a person performing services for or holding an office, position, employment, or membership in a state agency, whether by election, appointment, contract of hire or engagement, whether serving with or without compensation on a full, regular, part-time, intermittent or consultant basis." G.L. c. 268A, §1(g).